



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: INDEPENDENCE WATER UTILITY

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Principal Office: 23688 ADAMS STREET  
P.O. BOX 189  
INDEPENDENCE, WI 54747-0189

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For the Year Ended: DECEMBER 31, 2005

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** INDEPENDENCE WATER UTILITY**Utility Address:** 23688 ADAMS STREET

P.O. BOX 189

INDEPENDENCE, WI 54747-0189

**When was utility organized?** 12/31/1948**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS LENICE PRONSCHINSKE**Title:** CITY CLERK-TREASURER**Office Address:**

23688 ADAMS STREET

P.O. BOX 189

INDEPENDENCE, WI 54747-0189

**Telephone:** (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:** indchall@trivest.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DON BETTHAUSER**Title:** DIRECTOR**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6604**Fax Number:** (715) 832 - 2345**E-mail Address:** dbetthauser@wipfli.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. WILLIE SMIEJA**Title:** PRESIDENT**Office Address:**

23688 ADAMS STREET

P.O. BOX 189

INDEPENDENCE, WI 54747-0189

**Telephone:** (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6604**Fax Number:** (715) 832 - 2345**E-mail Address:** dbethauser@wipfli.com**Date of most recent audit report:** 3/10/2006**Period covered by most recent audit:** 01/01/05 TO 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DENNIS PRONSCHINSKE**Title:** SUPERINTENDENT**Office Address:**

23688 ADAMS STREET

P.O. BOX 189

INDEPENDENCE, WI 54747-0189

**Telephone:** (715) 985 - 3055**Fax Number:** (715) 985 - 2530**E-mail Address:**

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**Name of utility commission/committee:**    Water Utily Commission

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**Names of members of utility commission/committee:**

MR WILLIE SMIEJA, PRESIDENT

MR MIKE TRUOG, VICE PRESIDENT

MR DONALD WOYCHIK, SECRETARY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	239,499	233,624	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	90,868	89,144	<b>2</b>
Depreciation Expense (403)	39,901	40,005	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	65,637	65,763	<b>5</b>
<b>Total Operating Expenses</b>	<b>196,406</b>	<b>194,912</b>	
<b>Net Operating Income</b>	<b>43,093</b>	<b>38,712</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>43,093</b>	<b>38,712</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,376	5,649	<b>9</b>
Miscellaneous Nonoperating Income (421)	3,695	0	<b>10</b>
<b>Total Other Income</b>	<b>10,071</b>	<b>5,649</b>	
<b>Total Income</b>	<b>53,164</b>	<b>44,361</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(7,150)	(7,150)	<b>11</b>
Other Income Deductions (426)	23,063	23,027	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>15,913</b>	<b>15,877</b>	
<b>Income Before Interest Charges</b>	<b>37,251</b>	<b>28,484</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,556	43,450	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,858	1,642	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>26,414</b>	<b>45,092</b>	
<b>Net Income</b>	<b>10,837</b>	<b>(16,608)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,574,237	1,533,597	<b>19</b>
Balance Transferred from Income (433)	10,837	(16,608)	<b>20</b>
Miscellaneous Credits to Surplus (434)	58,846	58,718	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	1,470	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,643,920</b>	<b>1,574,237</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	239,499		239,499	1
<b>Total (Acct. 400):</b>	<b>239,499</b>	<b>0</b>	<b>239,499</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	90,868		90,868	2
<b>Total (Acct. 401):</b>	<b>90,868</b>	<b>0</b>	<b>90,868</b>	
<b>Depreciation Expense (403):</b>				
Derived	39,901		39,901	3
<b>Total (Acct. 403):</b>	<b>39,901</b>	<b>0</b>	<b>39,901</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	65,637		65,637	5
<b>Total (Acct. 408):</b>	<b>65,637</b>	<b>0</b>	<b>65,637</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>43,093</b>	<b>0</b>	<b>43,093</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST EARNED ON BOND RESERVE ACCOUNT	5,148	0	5,148	10
LESS AMORTIZATION OF PREMIUM ON INVESTMENTS	(350)	0	(350)	11
INTEREST ON REPLACEMENT FUND AND DEBT SERVICE	490	0	490	12
INTEREST EARNED ON CHECKING ACCOUNT	113	0	113	13



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON ADVANCE TO SEWER	975	0	975 14
<b>Total (Acct. 419):</b>	<b>6,376</b>	<b>0</b>	<b>6,376</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		3,695	3,695 15
NONE	0	0	0 16
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,695</b>	<b>3,695</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,376</b>	<b>3,695</b>	<b>10,071</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(7,150)		(7,150) 17
NONE	0	0	0 18
<b>Total (Acct. 425):</b>	<b>(7,150)</b>	<b>0</b>	<b>(7,150)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		23,063	23,063 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>23,063</b>	<b>23,063</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,150)</b>	<b>23,063</b>	<b>15,913</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	24,556		24,556 21
<b>Total (Acct. 427):</b>	<b>24,556</b>	<b>0</b>	<b>24,556</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT-REFUNDING BOND	724		724 22
AMORTIZATION OF DEFERRED AMOUNT ON REFUNDIN	1,134		1,134 23
<b>Total (Acct. 428):</b>	<b>1,858</b>	<b>0</b>	<b>1,858</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>26,414</b>	<b>0</b>	<b>26,414</b>
<b>NET INCOME:</b>	<b>30,205</b>	<b>(19,368)</b>	<b>10,837</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	726,179	848,058	1,574,237 28
<b>Total (Acct. 216):</b>	<b>726,179</b>	<b>848,058</b>	<b>1,574,237</b>
<b>Balance Transferred from Income (433):</b>			
Derived	30,205	(19,368)	10,837 29
<b>Total (Acct. 433):</b>	<b>30,205</b>	<b>(19,368)</b>	<b>10,837</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PROPERTY TAX EQUIVALENT FORGIVEN	58,846	0	58,846 30
<b>Total (Acct. 434):</b>	<b>58,846</b>	<b>0</b>	<b>58,846</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>815,230</b>	<b>828,690</b>	<b>1,643,920</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	239,499	0	0	0	<b>239,499</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>239,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,499</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,882,397	2,866,564	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	545,835	492,370	<b>2</b>
<b>Net Utility Plant</b>	<b>2,336,562</b>	<b>2,374,194</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	37,479	39,006	<b>5</b>
Other Investments (124)	893	1,324	<b>6</b>
Special Funds (125)	93,612	92,370	<b>7</b>
<b>Total Other Property and Investments</b>	<b>131,984</b>	<b>132,700</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	170,627	161,975	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	38,310	37,635	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	8,025	0	<b>14</b>
Materials and Supplies (150)	5,275	5,149	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>222,237</b>	<b>204,759</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	79,849	28,641	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>79,849</b>	<b>28,641</b>	
<b>Total Assets and Other Debits</b>	<b>2,770,632</b>	<b>2,740,294</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	203,788	203,788	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,643,920	1,574,237	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,847,708</b>	<b>1,778,025</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	740,000	750,000	<b>24</b>
Advances from Municipality (223)	30,000	60,000	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>770,000</b>	<b>810,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,150	2,724	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	5,000	5,000	<b>31</b>
Interest Accrued (237)	10,243	7,157	<b>32</b>
Other Current and Accrued Liabilities (238)	826	1,533	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>24,219</b>	<b>16,414</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	128,705	135,855	<b>36</b>
<b>Total Deferred Credits</b>	<b>128,705</b>	<b>135,855</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,770,632</b>	<b>2,740,294</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,866,564	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,842,037	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,040,360	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,882,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	334,165	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	211,670	0	0	0	12
<b>Total Accumulated Provision</b>	<b>545,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,336,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	303,313				<b>303,313</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,901				<b>39,901</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	899				<b>899</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>40,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,800</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	5,818				<b>5,818</b>	<b>18</b>
Cost of removal	4,130				<b>4,130</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>9,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,948</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>334,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334,165</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.23%					<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	189,057				<b>189,057</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	23,063				<b>23,063</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>23,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,063</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	450				<b>450</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>211,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,670</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.23%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	5,275	5,149	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>5,275</b>	<b>5,149</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEFERRED AMOUNT ON REFUNDING	1,134	428	46,506	1
UNAMORTIZED DEBT DISCOUNT & EXPENSE ON BOND ISSUE	724	428	29,676	2
UNAMORTIZED PREMIUM ON RESERVE ACCOUNT INVESTMENTS	350	419	3,667	3
<b>Total</b>			<b>79,849</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	203,788	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>203,788</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
REVENUE REFUNDING BONDS	08/23/2005	05/01/2019	3.83%	740,000	1
<b>Total Bonds (Account 221):</b>				<b>740,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
CASH ADVANCE FROM GENERAL FUND	12/31/1999	12/31/2006	0.00%	30,000	1
<b>Total for Account 223</b>				<b>30,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,000	1
<b>Accruals:</b>		
Charged water department expense	65,637	2
Charged electric department expense		3
Charged sewer department expense	493	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>66,130</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,846	6
Social Security taxes	2,081	7
PSC Remainder Assessment	203	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>66,130</b>	
<b>Balance end of year</b>	<b>5,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
REVENUE BONDS, SERIES 1999	7,157	14,313	21,470	0	1
REVENUE REFUNDING BONDS		10,243		10,243	2
<b>Subtotal</b>	<b>7,157</b>	<b>24,556</b>	<b>21,470</b>	<b>10,243</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,157</b>	<b>24,556</b>	<b>21,470</b>	<b>10,243</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO SEWER UTILITY	37,479	1
<b>Total (Acct. 123):</b>	<b>37,479</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	645	2
CURRENT SPECIAL ASSESSMENTS	248	3
<b>Total (Acct. 124):</b>	<b>893</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	71,000	4
DEBT SERVICE FUND	22,612	5
<b>Total (Acct. 125):</b>	<b>93,612</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,310	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>38,310</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNT DUE FROM SEWER	8,025	14
<b>Total (Acct. 145):</b>	<b>8,025</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	128,705	19
NONE		20
<b>Total (Acct. 253):</b>	<b>128,705</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,835,743	0	0	0	<b>1,835,743</b>	<b>1</b>
Materials and Supplies	5,212	0	0	0	<b>5,212</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	318,739	0	0	0	<b>318,739</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	132,280	0	0	0	<b>132,280</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,389,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,389,936</b>	
Net Operating Income	43,093	0	0	0	<b>43,093</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.10%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.10%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	135,855	0	0	0	<b>135,855</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,150	0	0	0	<b>7,150</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>128,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,705</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

#### General footnotes

1. The annual amortization of premium on reserve account investments is included as a reduction of interest income to offset part of the interest received from that investment (US Treasury Bonds).
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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

1. The City chooses not to charge the Utility interest on its advances.
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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

1. A/C #145 The \$8,025 is an additional amount due from the sewer utility, it is anticipated to be repaid in the near future.
-

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	237,827	231,564	<b>1</b>
<b>Total Sales of Water</b>	<b>237,827</b>	<b>231,564</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	214	605	<b>2</b>
Other Water Revenues (474)	1,458	1,455	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>1,672</b>	<b>2,060</b>	
<b>Total Operating Revenues</b>	<b>239,499</b>	<b>233,624</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	54,465	56,381	<b>4</b>
General Operating Expenses (680-690)	36,403	32,763	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>90,868</b>	<b>89,144</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	39,901	40,005	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	65,637	65,763	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>105,538</b>	<b>105,768</b>	
<b>Total Operating Expenses</b>	<b>196,406</b>	<b>194,912</b>	
<b>NET OPERATING INCOME</b>	<b>43,093</b>	<b>38,712</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	44	242	1
Commercial	1	44	242	2
Industrial	1	16	242	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>104</b>	<b>726</b>	
Metered Sales to General Customers (461)				
Residential	529	19,258	107,695	4
Commercial	75	6,831	29,690	5
Industrial	3	138	640	6
<b>Total Metered Sales to General Customers (461)</b>	<b>607</b>	<b>26,227</b>	<b>138,025</b>	
Private Fire Protection Service (462)	2		1,490	7
Public Fire Protection Service (463)	1		85,695	8
Other Sales to Public Authorities (464)	9	3,360	11,891	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>622</b>	<b>29,691</b>	<b>237,827</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	85,695	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>85,695</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	214	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>214</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,377	7
<b>Other (specify):</b>		
CAPITAL CREDITS	81	8
<b>Total Other Water Revenues (474)</b>	<b>1,458</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	25,765	27,322	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	8,695	6,695	<b>3</b>
Chemicals (630)	8,366	5,965	<b>4</b>
Supplies and Expenses (640)	6,243	8,562	<b>5</b>
Repairs of Water Plant (650)	4,059	5,958	<b>6</b>
Transportation Expenses (660)	1,337	1,879	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>54,465</b>	<b>56,381</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,292	5,067	<b>8</b>
Office Supplies and Expenses (681)	3,282	4,374	<b>9</b>
Outside Services Employed (682)	8,366	7,041	<b>10</b>
Insurance Expense (684)	6,209	6,396	<b>11</b>
Employees Pensions and Benefits (686)	14,254	9,885	<b>12</b>
Regulatory Commission Expenses (688)	0	0	<b>13</b>
Miscellaneous General Expenses (689)	0	0	<b>14</b>
Uncollectible Accounts (690)	0	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>36,403</b>	<b>32,763</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>90,868</b>	<b>89,144</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		63,846	63,718	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		493	475	2
<b>Net property tax equivalent</b>		<b>63,353</b>	<b>63,243</b>	
Social Security		2,081	2,250	3
PSC Remainder Assessment		203	270	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>65,637</b>	<b>65,763</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.211800				3
County tax rate	mills		7.056699				4
Local tax rate	mills		8.413765				5
School tax rate	mills		15.821828				6
Voc. school tax rate	mills		2.374098				7
Other tax rate - Local	mills		0.121558				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.999748</b>				10
Less: state credit	mills		2.070511				11
<b>Net tax rate</b>	mills		<b>31.929237</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.413765</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.195926</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.121558</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.731249</b>				17
<b>Total Tax Rate</b>	mills		<b>33.999748</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.786219</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.929237</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.103374</b>				21
Utility Plant, Jan. 1	\$	<b>2,866,564</b>	2,866,564				22
Materials & Supplies	\$	<b>5,149</b>	5,149				23
<b>Subtotal</b>	\$	<b>2,871,713</b>	<b>2,871,713</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,871,713</b>	<b>2,871,713</b>				26
Assessment Ratio	dec.		0.885640				27
<b>Assessed Value</b>	\$	<b>2,543,304</b>	<b>2,543,304</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.103374</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>63,846</b>	<b>63,846</b>				30
Tax Equivalent per 1994 PSC Report	\$	28,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>63,846</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	23,680		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	35,577		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>59,257</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	47,408		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	120,876	11,817	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>168,284</b>	<b>11,817</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	184,054		22
Water Treatment Equipment (332)	653,175		23
<b>Total Water Treatment Plant</b>	<b>837,229</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			23,680	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			35,577	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>59,257</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			47,408	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,365		127,328	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>5,365</u>	<u>0</u>	<u>174,736</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			184,054	22
Water Treatment Equipment (332)			653,175	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>837,229</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,050		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	103,278		26
Transmission and Distribution Mains (343)	440,298		27
Fire Mains (344)	0		28
Services (345)	69,244	2,077	29
Meters (346)	42,850	1,184	30
Hydrants (348)	84,799	3,328	31
Other Transmission and Distribution Plant (349)	135		32
<b>Total Transmission and Distribution Plant</b>	<b>746,654</b>	<b>6,589</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,785		34
Office Furniture and Equipment (372)	389		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,773		37
Other General Equipment (379)	8,078		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>18,025</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,829,449</b>	<b>18,406</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,829,449</b>	<b>18,406</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,050	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			103,278	26
Transmission and Distribution Mains (343)			440,298	27
Fire Mains (344)			0	28
Services (345)			71,321	29
Meters (346)			44,034	30
Hydrants (348)	453		87,674	31
Other Transmission and Distribution Plant (349)			135	32
<b>Total Transmission and Distribution Plant</b>	<b>453</b>	<b>0</b>	<b>752,790</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			2,785	34
Office Furniture and Equipment (372)			389	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			6,773	37
Other General Equipment (379)			8,078	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>18,025</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,818</b>	<b>0</b>	<b>1,842,037</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>5,818</b>	<b>0</b>	<b>1,842,037</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,534		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	28,991		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>33,525</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	83,474		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	15,990		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>99,464</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	333,897		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>333,897</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			4,534	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			28,991	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>33,525</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			83,474	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			15,990	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>99,464</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			333,897	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>333,897</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	408,964		27
Fire Mains (344)	0		28
Services (345)	89,713	3,695	29
Meters (346)	1,500		30
Hydrants (348)	70,052		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>570,229</b>	<b>3,695</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,037,115</b>	<b>3,695</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,037,115</b>	<b>3,695</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			408,964 27
Fire Mains (344)			0 28
Services (345)	450		92,958 29
Meters (346)			1,500 30
Hydrants (348)			70,052 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>450</b>	<b>0</b>	<b>573,474</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>450</b>	<b>0</b>	<b>1,040,360</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>450</b>	<b>0</b>	<b>1,040,360</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,732	3,732	1
February			3,524	3,524	2
March			3,636	3,636	3
April			3,598	3,598	4
May			3,821	3,821	5
June			3,973	3,973	6
July			4,432	4,432	7
August			4,738	4,738	8
September			3,948	3,948	9
October			4,367	4,367	10
November			4,131	4,131	11
December			3,566	3,566	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>47,466</b>	<b>47,466</b>	
Less: Water sold				29,691	13
Volume pumped but not sold				17,775	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				6,705	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				168	18
Total volume not sold but accounted for				6,873	19
Volume pumped but unaccounted for				10,902	20
Percent of water lost				23%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				347	24
Date of maximum: 8/8/2005					25
Cause of maximum:					26
168,000 gallons were used for fighting a fire on that day.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	27
Date of minimum: 9/22/2005					28
Total KWH used for pumping for the year				104,200	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BIRCH STREET	2	260	16	576,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #1	BOOSTER #2	PUMP ON HAND	<b>1</b>
Location	BIRCH STREET	BIRCH STREET	BIRCH STREET	<b>2</b>
Purpose	B	B	S	<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	LAYNE NORTHWEST	<b>5</b>
Year Installed	1999	1999		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	400	330	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	LAYNE NORTHWEST	<b>9</b> <b>10</b>
Year Installed	1999	1999	2004	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	30	30	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #2			<b>14</b>
Location	BIRCH STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	T			<b>17</b>
Pump Manufacturer	GOULDS			<b>18</b>
Year Installed	2005			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	400			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			<b>22</b> <b>23</b>
Year Installed	1999			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	30			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	160		10
Total capacity in gallons (actual)	400,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	GRAVITY		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,570	0	0	0	<b>1,570</b>	<b>1</b>
M	D	6.000	25,497	0	0	0	<b>25,497</b>	<b>2</b>
M	D	8.000	8,008	0	0	0	<b>8,008</b>	<b>3</b>
M	D	10.000	10,543	0	0	0	<b>10,543</b>	<b>4</b>
M	D	12.000	3,474	0	0	0	<b>3,474</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>49,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,092</b>	
<b>Total Utility</b>			<b>49,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,092</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	240	0	1	0	239	11	1
M	1.000	263	1	0	0	264	28	2
M	1.500	14	1	0	0	15	3	3
M	2.000	16	0	0	0	16	1	4
M	3.000	1	0	0	0	1	1	5
M	4.000	1	0	0	0	1	1	6
M	6.000	5	0	0	0	5		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>541</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>542</b>	<b>45</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	564	6	0	0	570	42	1
0.750	4	0	0	0	4	0	2
1.000	7	0	0	0	7	0	3
1.250	1	0	0	0	1	0	4
1.500	9	1	0	0	10	0	5
2.000	4	0	0	0	4	0	6
3.000	2	0	0	0	2	0	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>592</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>599</b>	<b>42</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	501	55	2	5	0	7	570	1
0.750	1	2	0	0	0	1	4	2
1.000	1	3	0	1	0	2	7	3
1.250	0	1	0	0	0	0	1	4
1.500	0	7	0	3	0	0	10	5
2.000	0	2	0	1	1	0	4	6
3.000	0	0	0	1	0	1	2	7
4.000	0	0	0	1	0	0	1	8
<b>Total:</b>	<b>503</b>	<b>70</b>	<b>2</b>	<b>12</b>	<b>1</b>	<b>11</b>	<b>599</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	98	1	1		98	2
<b>Total Fire Hydrants</b>	<b>98</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>98</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	184
Number of distribution valves operated during year:	184

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

1. A/C # 620, increase is related to price increase and also increase in gallons pumped, more electricity use for pumping.
  2. A/C # 630, increase is due to increased manufacturing costs the end price of the product was much higher in 2005.
  3. A/C # 686, the previous superintendent had single health insurance coverage, when new employee was hired he took family health insurance coverage.
- 

### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

1. The other tax rate listed in the calculation is for the lake district in the City.
- 

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

1. A/C #325, The utility installed a variable frequency drive for \$5,698. Also reinstalled rehabilitated pump at well #2 for a cost of \$6,119.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

1. A/C #325, write off the estimated original cost of old pump at well #2.
- 

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

1. The 1" service was installed at a cost of \$2,772, of which \$695 was contributed by the property owner and \$2,077 was financed by available resources of the utility.
  2. The 1.5" service was installed at a cost of \$3,000 and this was contributed by the property owner.
- 

### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

1. The utility superintendent was informed about the testing and replacing requirements.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

1. Yes, these meters are being tested at least once every two years.
-